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AUG 24 2005
PATENT & TRADEMARK OFFICE
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Dated: August 24, 2005

Signature:

(Anthony A. Laurentano)

Docket No.: SIW-029
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yasunori Kotani *et al.*

Application No.: 10/027893

Confirmation No.: 3205

Filed: December 21, 2001

Art Unit: 1764

For: A FUEL GAS GENERATING APPARATUS
FOR A FUEL CELL

Examiner: Ridley, Basia Anna

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated March 25, 2005, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.